

Colorado Income Tax Withholding Tables For Employers

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TaxColorado.Com

Colorado Department of Revenue
Tax Forms, Information and E-Services

Colorado Income Tax Withholding

Who Must Withhold Colorado Income Tax?

You must withhold Colorado income tax from any compensation paid to any employee in accordance with the tables or rates prescribed in this booklet if:

1. The compensation is subject to federal withholding for income tax purposes; **and**
2. The employee is a Colorado resident (whether working inside **or outside** of Colorado), **or** the employee is a nonresident of Colorado performing services in Colorado.

The amount to be withheld is determined by the number of withholding tax exemptions claimed for federal income tax purposes.

Generally, self-employed persons are not subject to withholding tax. They satisfy their prepayment requirements by paying estimated income tax on Form 104 ES under their own Social Security numbers.

A Colorado resident employee who works in another state may be excused from Colorado withholding on wages if income tax is withheld for the other state from those wages.

Certain agricultural and domestic employees who are exempt from federal withholding requirements are also exempt from Colorado state withholding requirements. Such employers do not have to file withholding returns with the Colorado Department of Revenue, but must file a Colorado "Transmittal of State W-2s" (DR 1093 or DR 1093A) with W-2 forms for such employees.

HB 06S-1015 Required income tax withholding - validate taxpayer identification numbers. Requires a person that makes a payment to any natural person for services performed that is not otherwise subject to state income tax withholding to deduct and withhold state income tax at the rate of 4.63% if the person who performed the services fails to provide a valid taxpayer identification number, or provides a nonresident alien taxpayer identification number issued by the internal revenue service. Makes an exception for individuals who are exempt from federal withholding. Effective July 31, 2006.

Registration as a Withholding Tax Agent

If you are required to withhold Colorado tax, you must register with the Department of Revenue as a withholding tax agent by submitting to the department a completed CR 0100 "Colorado Business Registration." You can obtain this application form and all other Department of Revenue forms from the Taxpayer Service Division by calling (303) 238-SERV (7378), or on the Colorado Taxes Web site at www.TaxColorado.com

Upon receipt of your application, the department will open a withholding tax account and (except for weekly filers) send you an "Employer's Withholding Tax Forms" coupon book. If you apply in the fourth quarter of the year, you will receive blank returns until January of the following year when the new coupon books are issued.

The coupon book contains all the forms you need for the entire calendar year:

- a supply of "Income Withholding Tax Returns" (DR 1094);
- "Transmittal of State W-2s" (DR 1093);
- "Account Change or Closure Form" (DR 1102).

Samples of all these forms are reproduced later in this booklet.

Withholding tax filing periods are normally based on the amount of tax withheld. If you have employees, estimate how much wage withholding you expect to pay for all your employees in one year. New businesses can file quarterly or can request more frequent filing if desired.

Filing periods

The department determines whether an employer will be a quarterly, monthly or weekly filer based on an annual review of the amount of Colorado withholding tax that the employer reported during the prior 12-month period of July 1 through June 30. For example, for the 2009 calendar year, DOR looks at the period July 1, 2007 through June 30, 2008 to determine how much tax the employer reported and how often the employer will file. This is called the "lookback period."

Lookback Period — The lookback period for each employer will be re-examined each year. Any changes in withholding filing status will be effective on January 1 of the following year. If an employer's filing status changes, the employer will be notified by the department prior to January 1. All changes in filing frequency must first be approved by the department.

Quarterly Filers — employers whose Colorado wage withholding reported during the lookback period was less than \$7,000. Due dates for quarterly filers will be the last day of the month following the close of the calendar quarter. Quarters end on March 31, June 30, September 30 and December 31. For example, a return for the quarter ending March 31 is due April 30.

Monthly Filers — employers whose Colorado wage withholding reported during the lookback period was at least \$7,000 but not more than \$50,000. Monthly filers must file a withholding return on or before the 15th day of the following month.

Weekly Filers — employers whose Colorado wage withholding reported during the lookback period was more than \$50,000. Weekly filers must remit any

Colorado withholding taxes accumulated as of any Friday on or before the third business day following that Friday. Always provide the department with a Friday date for the filing period ending date. **One Exception:** At the end of the year, weekly filers must make a final transmission that includes all taxes withheld for all payrolls through December 31. Therefore, December 31 will be the filing period ending date for this transmission, even if it is not a Friday. The payment transmission is due three business days after December 31.

Employers who withhold more than \$50,000 annually must file all payments by Electronic Funds Transfer (EFT). (See below.)

Seasonal Filers — employers who do not operate their business during the entire calendar year and who do not have Colorado wage withholding when the business is not operating. The employer must obtain DOR approval and inform DOR of the months in which there will be withholding. Seasonal filers must file a return on or before the 15th business day of the month following each month of operation. Returns for scheduled months must be filed even if no taxes are withheld.

Except for weekly filers, returns must be filed for each period even if no taxes have been withheld. Weekly accounts must file at least monthly even if no taxes have been withheld. If a due date falls on a non-business day, taxes will be considered timely paid if paid on the first business day after that.

For more information on remitting Colorado withholding tax, or to obtain forms, call (303) 238-SERV (7378). Also, you may request FYI Withholding 5, "Colorado Withholding Tax Requirements."

Withholding Tax Filing Requirements

There are two methods of filing Colorado withholding taxes. If you collect less than \$50,000 in Colorado withholding annually, you have two options. You may file "Income Withholding Tax Returns" (DR 1094) supplied in a withholding tax coupon book which is issued by the Department of Revenue. Remittance should be made by check. You have the additional option of remitting by Electronic Payment (EFT).

All Colorado employers who withhold \$50,000 or more annually are required to remit the tax by EFT. Use of EFT to remit tax eliminates the need to file a paper return with the payment and allows you to pay the tax with one phone call. To file by EFT, businesses must apply for a unique EFT identification number.

For an EFT application and information packet, call (303) 238-SERV (7378) or visit the Colorado Tax Web site at www.TaxColorado.com

Important note to EFT account applicants: You must indicate on the EFT application form whether you want to set up the account on a **credit** or a **debit** basis. The debit type of transaction is available to all EFT filers regardless of where you bank. However, very few Colorado banks will handle the credit transaction at this time, and there may be a cost to you for each credit transaction. Before you set up your account to remit via the **credit** transaction, **check with your bank** regarding its availability and cost.

Bonuses and Overtime

If you pay an employee overtime or a bonus on a separate check rather than as part of his/her regular payroll check, you must withhold Colorado tax. You may withhold 4.63% in lieu of using the withholding tax tables in this booklet.

Refunds

If you have an overpayment of tax under \$500.00, claim that amount as a credit on your subsequent return. Similarly, if your EFT payment is overpaid, you may adjust on the next EFT payment.

If the overpayment you wish to claim is larger than the tax due, you may spread the credit over several periods. However, if you are no longer in business, you will have to file a DR 0137 "Claim for Refund."

Failure to File a Return

If you have a "zero" return, you must still report the zero amount to us, either on a paper form (DR 1094) or through our online Wage Withholding ZeroFile service. See page 6 of this booklet under "Line 1" for directions.

If you fail to file a return, the Department of Revenue will send you a bill for our estimate of your tax due plus penalty and interest. The amount of tax billed will be based upon your previous filings or \$100 if you have not previously filed. You will have 10 days to report and pay the actual amount of tax withheld for the period plus penalty and interest on the amount of tax due.

Penalties and Interest

Willful failure to comply with Colorado state tax law is a felony punishable by up to \$100,000 for an individual, \$500,000 for a corporation, plus up to three years in jail upon conviction.

The penalty for late filing of a return is 5% of the tax withheld or \$5, whichever is greater, for the first month and an additional 1/2% for each month thereafter, not to exceed a total of 12%. The minimum late filing penalty is \$5.

If you are filing the return after the due date, interest is computed on the balance of the tax due at the **monthly** rate preprinted on the interest line. Interest is due at the current statutory rate for **each** month payment is received after the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax withheld to determine total interest due.

If you receive a notice of tax, penalty and/or interest due which you feel is incorrect or unwarranted, please submit a written protest including any information and documents (such as photocopies of front and back of cancelled checks, or EFT confirmation numbers) you think are pertinent. EFT filers who owe penalties and interest should pay them with a check and send a letter containing the explanation, account number, filing period ending date, and amount of penalty and interest.

A written protest and supporting documents may be sent to the department at:

Business Tax Accounting Section
Denver, Colorado 80261

Transmittal of State W-2s

All employers must provide each employee with an annual statement of the amounts of money deducted and withheld from their employee's wages—

commonly known as W-2 Wage and Withholding Statements. These statements must also be filed with the Colorado Department of Revenue along with a summary that reconciles the wages paid and taxes withheld (DR 1093A Transmittal of State W-2s). W-2 statements may be submitted to The Department by one of four methods:

- Secure electronic submission;
- Email attachment;
- Magnetic media; and
- Via paper

Employers with more than 250 employees are required to submit electronically or by magnetic media. Paper W-2 statements can now also be filed electronically rather than mailing them. For filing specifications and additional information about electronic, magnetic, and email submission requirements, visit our Web site at www.TaxColorado.com (see Other Taxes, Wage Withholding) or read publication FYI Withholding 6, "Methods of Filing Colorado Annual W-2 Tax Data."

The deadline for submitting W-2 statements via email attachment, magnetic media, or paper is the last day of February. Electronic submissions must be filed no later than March 31. Businesses terminating their status as an employer must file W-2 statements within 30 days of the status change.

Be sure to write your account number on all checks and correspondence!

Frequently Asked Questions About Colorado Withholding Tax Requirements

Question: Is there a separate Colorado form similar to the federal W-4 form the employee must complete?

Answer: No. Use the same exemptions for Colorado withholding as the employee claims on the federal W-4 forms. (Call (800) 829-1040 to order federal W-4 forms.)

Question: Should I furnish a listing of individual employees with my returns?

Answer: No. A breakdown or listing of individual employees is not required with your returns. This information on the W-2s is filed with your annual "Transmittal of State W-2s" (DR 1093).

Question: What determines whether a return is filed late?

Answer: The postmark stamped by the U.S. Postal Service determines whether a filing is late. In other words, if a return that is due on the 15th day of a month is postmarked on or before the 15th, it will be accepted as "timely filed" regardless of when it arrives at Department of Revenue offices. Timely filing for weekly filers requires deposit of funds in the state account on or before the due date. You must phone in the transfer instruction before 4:00 p.m. Mountain time on the date the payment is due.

Question: What should I do if I lose, damage, or destroy my coupon book?

Answer: Contact the Colorado Tax Information Call Center at (303) 238-SERV (7378) to request a new book or download the DR 1094 from our Web site at www.TaxColorado.com

Question: What happens if an erroneous EFT transfer occurs?

Answer: Upon notification from the taxpayer, the department will immediately refund any money erroneously transferred from your account regardless of the type of erroneous transfer.

Question: How do EFT filers pay penalty and interest?

Answer: Payment of penalties and interest must be made by check. Include a letter explaining the payment.

Question: Can I opt to file my withholding taxes by EFT even if I don't collect \$50,000 in withholding taxes annually?

Answer: Yes. The department encourages it. Call (303) 238-SERV (7378) or visit the department's Colorado Taxes Web page at www.TaxColorado.com for the Electronic Payment (EFT) application and information packet.

Filling Out the “Colorado Income Withholding Tax Return” (DR 1094)

Make sure you use the coupons in the same order as they come in the coupon book. Additionally, you are responsible for maintaining an accurate record of withholding transactions. Therefore, be sure to complete and save the “stub” provided with each return form. You may also wish to make a copy of the form before mailing. **Make check payable to the Colorado Department of Revenue. Write your account number on your check.**

Employers are required to deduct and withhold all state wage withholding from employee paychecks by rounding all withholding deductions to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. As a result of deducting whole dollar amounts from the employee pay, all amounts shown on tax returns, employee statements (including W-2s, 1099s) annual reconciliation reports, and all books and records of the employer will be whole dollars. [The Department will not require taxpayers to withhold in whole dollars if they make their wage withholding payments by electronic funds transfer and submit their W-2s by magnetic media.]

Line 1: Enter the amount withheld for the period which you are reporting. If the tax is zero, you may file a paperless return through the Wage Withholding ZeroFile service at www.taxview.state.co.us/zerowithholding. You must file either a paper or online “zero” return to avoid receiving a nonfiler notice.

Line 2: Use this line to claim a credit for any overpayment of tax for a prior tax period of the current year, which will be subtracted from the tax due for this period in calculating your total remittance. **Be sure to complete the right side of the back of your return** if you report any amount on Line 2. If the

overpayment amount is greater than Line 4, you may carry over the credit to the next return.

Line 3: Use this line to claim a credit for any overpayment of tax for a PRIOR YEAR. **Be sure to complete the right side of the back of your return** if you report any amount on Line 3.

Line 4: Enter the total of line 1 minus lines 2 & 3. This is the balance of tax due less credits from prior periods or years.

Line 5: If you are filing late, enter penalty of 5% of Line 1 for the first month plus 1/2% of Line 1 for each additional month this return is late. You must enter a minimum of \$5 if the return is late. The maximum penalty may not exceed 12%.

Line 6: Enter the interest computed on the balance of the tax due at the **monthly rate preprinted** on the interest line if you are filing the return after the due date. Interest is due at the current statutory rate for **each** month payment is received **after** the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax to determine total interest due.

Refer to www.TaxColorado.com for current interest rates if not preprinted on the form.

Line 7: Use this line to report any tax due from prior periods plus penalty and interest, which will be added to the tax due for this period in calculating your total remittance. **Be sure to complete the left side of the back of your return** if you report any amount on Line 7.

Line 8: Enter the total of Lines 4, 5, 6 & 7.

Income Withholding Tax (DR 1094)

INCOME WITHHOLDING TAX for		DR 1094 (09/2008) COLORADO DEPARTMENT OF REVENUE INCOME WITHHOLDING TAX RETURN		13
FILING PERIOD		ACCOUNT NO.	PERIOD	DUE DATE
1	Colo. tax withheld			1000-100 Round all amounts to the nearest dollar
2	Overpayment			1 Colorado tax withheld (100) .00
3	Overpayment			2 Overpayment of tax for PRIOR PERIODS OF CURRENT YEAR (905) .00
4	Total 1 minus 2 & 3			3 Overpayment of tax for PRIOR YEAR to be subtracted from current year (907) .00
5	Penalty			4 Line 1 minus lines 2 & 3 .00
6	Interest			5 Penalty (200) .00
7	Additional tax penalty, interest			6 Interest .0042 (300) .00
8	Total Paid			7 Additional tax, penalty, & interest due for prior periods (900) .00
DATE PAID:				8 Total Remitted (355) (Total of lines 4, 5, 6 & 7) \$.

Signed under penalty of perjury in the second degree.

Signature _____ Date _____

Phone _____

S.S. NO. _____

F.E.I.N. _____

The State may convert your check to a one-time electronic transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

— Your account number will be preprinted here.

— Signature of person who prepared return.

— Computer code information preprinted here. DO NOT WRITE IN THIS SPACE.

— Your mailing address preprinted here. Changes must be made on DR 1102 “Account Change or Closure Form”.

“Stub” for your records

Social Security number(s) and/or F.E.I.N. you provided on your application preprinted here.

Filling Out the "Transmittal of State W-2s" (DR 1093)

Line 1: Enter the total amount of Colorado income taxes withheld for the calendar year. The amount should match the total of those on the W-2 forms (or magnetic tape or computer diskette) attached to the transmittal form.

Line 2: Enter the amount of withholding tax actually remitted to the Department of Revenue for the calendar year. **Do not include penalty or interest paid during the year.**

Line 3: If Line 1 is greater than Line 2, enter the "Additional Tax Due" in the space provided (3A). If Line 1 is less than Line 2, enter the "Tax Overpayment" in the space provided (3B). In either case, you must provide an explanation of any difference between Lines 1 and 2 on the back of the DR 1093.

Line 4: If additional tax is due with this reconciliation, you must pay a penalty on the balance due (Line 3A) from the date it was due at the same rates prescribed for late return filings. (See "Penalties and Interest" on page 4 of this booklet.)

Line 5: If additional tax is due with this reconciliation, you must also pay interest on the amount due (Line 3A) from the date it was due at the current statutory rate. (See "Penalties and Interest" on page 4 of this booklet.)

Line 6: Enter any tax due plus penalty and interest (total of Lines 3A, 4 and 5) and pay this amount with your DR 1093.

Tax Refund: If you have overpaid withholding for the year (Line 3B), a tax refund will be issued to you automatically upon the processing of a timely filed DR 1093.

NOTE: A paper DR 1093 form **must** accompany all paper W-2 data submissions or magnetic submissions with amounts listed on line 3A or 3B.

Transmittal of State W-2s (DR 1093)

YOU MUST PROVIDE THIS INFORMATION

TRANSMITTAL OF STATE W-2s and 1099s		DR 1093 (09/29/08) COLORADO DEPARTMENT OF REVENUE ANNUAL TRANSMITTAL OF STATE W-2 and 1099 FORMS	
1 Colo. income tax withheld per W-2s		ACCOUNT NO.	PERIOD
2 Colo. income tax withheld and paid		NUMBER OF W2s ATTACHED	
3 A. Additional Tax or B. Tax Refund		Signed under penalty of perjury in the second degree.	
4 Penalty		The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.	
5 Interest		Signature	Date
6 Amount Paid with this report		Phone	
DATE PAID:		S.S. NO.	
		F.E.I.N.	
		Mail reconciliation together with wage and tax statements and/or 1099 forms to: Colorado Department of Revenue, Denver CO 80261-0009	
		Round all amounts to the nearest dollar.	
		1000-130 13 DUE DATE	
		1 Total Colorado income tax withheld per W-2s attached	.00
		2 Total Colorado income taxes withheld and paid during year	.00
		3 A. ADDITIONAL TAX DUE (100)	.00
		or	
		B. TAX REFUND (415)	.00
		4 PENALTY (200)	.00
		5 INTEREST (300)	.00
		8 Total AMT (355) PAID with this report	\$.

"Stub" for your records

Computer code information preprinted here. DO NOT WRITE IN THIS SPACE

Uses of Account Change or Closure Form (DR 1102)

Any change in your business name and/or address must be reported to the Colorado Department of Revenue in writing on the "Account Change or Closure" form (DR 1102). You should also use this form to notify the department if the federal employer's identification number (F.E.I.N.) on your return is incorrect. Additionally, this form should be used to close your account if your business:

- is sold or terminated.

- is no longer liable for Colorado income tax withholding.
- changed structure and was issued a new F.E.I.N.
- is a corporation that merged into another corporation.

Any **change in type of ownership** requires that you close the existing account and open a new account for the business.

Account Change or Closure Form (DR 1102)

DR 1102 (09/29/08)		ACCOUNT CHANGE OR CLOSURE FORM	
USE THIS FORM TO NOTIFY THE DEPARTMENT OF NAME AND/OR ADDRESS CHANGES OR TO NOTIFY THE DEPARTMENT THAT YOU WANT TO CLOSE YOUR ACCOUNT.		DATE ACCOUNT CLOSED: <input type="checkbox"/> Sales Tax <input type="checkbox"/> Entire Account <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Other	
ACCOUNT NO.	F.E.I.N.		
ADDRESS CHANGE ONLY			
PREVIOUS NAME AND ADDRESS		NEW NAME AND ADDRESS	
		Name	
		Address	
		City	State ZIP
		Telephone Number	
MAIL TO: COLORADO DEPARTMENT OF REVENUE REGISTRATION CONTROL SECTION 1375 SHERMAN ST RM B132 DENVER, COLORADO 80261-0009		<input type="checkbox"/> Mailing Address <input type="checkbox"/> Physical Address <input type="checkbox"/> Both	
		Authorized Signature	
Please indicate county where business is located		<input type="checkbox"/> Inside City <input type="checkbox"/> Outside City	
County _____			

How to Determine the Amount to Withhold

There are two different methods for determining how much income you should withhold from an employee's paycheck:

- Wage Bracket Method.
(Instructions provided below.)
- Percentage Method of Withholding.
(See pages 22 and 23.)

Wage Bracket Method

Find the proper table (on pages 12 through 21) for your payroll period and the employee's marital status as shown on the

Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income to withhold.

Example

To find the amount of income to withhold from the paycheck of a married employee who claims three allowances and who is paid \$2,375 on a monthly basis, refer to the table on page 19, partially displayed below.

Determining the Withholding Amount

Colorado Income Tax Withholding Tables-Page 19

Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	700	2	0	0	0	0	0	0	0	0	0	0
700	800	7	0	0	0	0	0	0	0	0	0	0
800	900	12	0	0	0	0	0	0	0	0	0	0
900	1,000	16	3	0	0	0	0	0	0	0	0	0
1,000	1,100	21	8	0	0	0	0	0	0	0	0	0
1,100	1,200	25	12	0	0	0	0	0	0	0	0	0
1,200	1,300	30	17	0	0	0	0	0	0	0	0	0
1,300	1,400	35	22	0	0	0	0	0	0	0	0	0
1,400	1,500	39	26	0	0	0	0	0	0	0	0	0
1,500	1,600	44	31	0	0	0	0	0	0	0	0	0
1,600	1,700	49	35	22	0	0	0	0	0	0	0	0
1,700	1,800	53	40	27	14	0	0	0	0	0	0	0
1,800	1,900	58	45	32	19	5	0	0	0	0	0	0
1,900	2,000	63	49	36	23	0	0	0	0	0	0	0
2,000	2,100	67	54	41	28	15	2	0	0	0	0	0
2,100	2,200	72	59	46	32	19	6	0	0	0	0	0
2,200	2,300	76	63	50	37	24	11	0	0	0	0	0
2,300	2,400	81	68	55	42	29	15	2	0	0	0	0
2,400	2,500	86	73	59	46	33	20	7	0	0	0	0
2,500	2,600	90	77	64	51	38	25	12	0	0	0	0
2,600	2,700	95	82	69	56	42	29	16	3	0	0	0
2,700	2,800	100	86	73	60	47	34	21	8	0	0	0
2,800	2,900	104	91	78	65	52	39	25	12	0	0	0
2,900	3,000	109	96	83	69	56	43	30	17	4	0	0
3,000	3,100	113	100	87	74	61	48	35	22	8	0	0
3,100	3,200	118	105	92	79	66	52	39	26	13	0	0
3,200	3,300	123	110	96	83	70	57	44	31	18	5	0
3,300	3,400	127	114	101	88	75	62	49	35	22	9	0
3,400	3,500	132	119	106	93	79	66	53	40	27	14	1

The proper withholding amount is \$42

What If an Employee Claims More than 10 Allowances?

You can use the Percentage Method or adapt the tables for employees with more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the value of one allowance for the payroll period, which is listed on the second line of the **Allowance Table on page 23**.
2. Subtract the result from the employee's wages.
3. Find this amount on the appropriate table and withhold the amount of income in the column for 10 allowances.

Example

Withholding for a married employee who is paid \$4,375 on a monthly basis and claims 12 allowances would be calculated as follows:

Total allowances.....	12
Subtract 10.....	-10
Excess allowances	2
Multiply by 1 allowance value	x \$ 283
Value of excess allowances.....	\$ 566
Monthly wage.....	\$ 4,375
Subtract value of excess allowances..	- 566
Adjusted wage	\$ 3,809

Find \$3,809 on table on page 19. Find the amount to be withheld in the last column (10 allowances).

The proper withholding amount is \$19

Colorado Income Tax Withholding Tables

for wages paid on or after January 1, 2009

Weekly Payroll Period—Single Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	95	2	0	0	0	0	0	0	0	0	0	0
95	120	3	0	0	0	0	0	0	0	0	0	0
120	145	4	1	0	0	0	0	0	0	0	0	0
145	170	5	2	0	0	0	0	0	0	0	0	0
170	195	7	3	0	0	0	0	0	0	0	0	0
195	220	8	5	1	0	0	0	0	0	0	0	0
220	245	9	6	2	0	0	0	0	0	0	0	0
245	270	10	7	4	0	0	0	0	0	0	0	0
270	295	11	8	5	2	0	0	0	0	0	0	0
295	320	12	9	6	3	0	0	0	0	0	0	0
320	345	14	10	7	4	1	0	0	0	0	0	0
345	370	15	11	8	5	2	0	0	0	0	0	0
370	395	16	13	9	6	3	0	0	0	0	0	0
395	420	17	14	11	7	4	1	0	0	0	0	0
420	445	18	15	12	8	5	2	0	0	0	0	0
445	470	19	16	13	10	6	3	0	0	0	0	0
470	495	21	17	14	11	8	4	1	0	0	0	0
495	520	22	18	15	12	9	5	2	0	0	0	0
520	545	23	20	16	13	10	7	3	0	0	0	0
545	570	24	21	17	14	11	8	4	1	0	0	0
570	595	25	22	19	15	12	9	6	2	0	0	0
595	620	26	23	20	17	13	10	7	4	0	0	0
620	645	27	24	21	18	14	11	8	5	1	0	0
645	670	29	25	22	19	16	12	9	6	3	0	0
670	695	30	27	23	20	17	14	10	7	4	1	0
695	720	31	28	24	21	18	15	11	8	5	2	0
720	745	32	29	26	22	19	16	13	9	6	3	0
745	770	33	30	27	23	20	17	14	10	7	4	1
770	795	34	31	28	25	21	18	15	12	8	5	2
795	820	36	32	29	26	23	19	16	13	10	6	3
820	845	37	33	30	27	24	20	17	14	11	7	4
845	870	38	35	31	28	25	22	18	15	12	9	5
870	895	39	36	33	29	26	23	20	16	13	10	7
895	920	40	37	34	30	27	24	21	17	14	11	8
920	945	41	38	35	32	28	25	22	19	15	12	9
945	970	43	39	36	33	30	26	23	20	17	13	10
970	995	44	40	37	34	31	27	24	21	18	14	11
995	1,020	45	42	38	35	32	29	25	22	19	16	12
1,020	1,045	46	43	39	36	33	30	26	23	20	17	13
1,045	1,070	47	44	41	37	34	31	28	24	21	18	15
1,070	1,095	48	45	42	39	35	32	29	26	22	19	16
1,095	1,120	49	46	43	40	36	33	30	27	23	20	17
1,120	1,145	51	47	44	41	38	34	31	28	25	21	18
1,145	1,170	52	49	45	42	39	36	32	29	26	23	19
1,170	1,195	53	50	46	43	40	37	33	30	27	24	20
1,195	1,220	54	51	48	44	41	38	35	31	28	25	22
1,220	1,245	55	52	49	45	42	39	36	32	29	26	23
1,245	1,270	56	53	50	47	43	40	37	34	30	27	24
1,270	1,295	58	54	51	48	45	41	38	35	32	28	25
1,295	1,320	59	55	52	49	46	42	39	36	33	29	26
1,320	1,345	60	57	53	50	47	44	40	37	34	31	27
1,345	1,370	61	58	55	51	48	45	42	38	35	32	29
1,370	1,395	62	59	56	52	49	46	43	39	36	33	30
1,395	1,420	63	60	57	54	50	47	44	41	37	34	31
1,420	1,445	64	61	58	55	51	48	45	42	39	35	32
1,445	1,470	66	62	59	56	53	49	46	43	40	36	33
1,470	1,495	67	64	60	57	54	51	47	44	41	38	34
1,495	1,520	68	65	61	58	55	52	48	45	42	39	35
		4.63 percent of the excess over \$1,520 plus										
1,520 and over		69	65	62	59	56	52	49	46	43	39	36

Weekly Payroll Period—Married Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	190	1	0	0	0	0	0	0	0	0	0	0
190	215	2	0	0	0	0	0	0	0	0	0	0
215	240	4	0	0	0	0	0	0	0	0	0	0
240	265	5	2	0	0	0	0	0	0	0	0	0
265	290	6	3	0	0	0	0	0	0	0	0	0
290	315	7	4	1	0	0	0	0	0	0	0	0
315	340	8	5	2	0	0	0	0	0	0	0	0
340	365	9	6	3	0	0	0	0	0	0	0	0
365	390	11	7	4	1	0	0	0	0	0	0	0
390	415	12	8	5	2	0	0	0	0	0	0	0
415	440	13	10	6	3	0	0	0	0	0	0	0
440	465	14	11	8	4	1	0	0	0	0	0	0
465	490	15	12	9	5	2	0	0	0	0	0	0
490	515	16	13	10	7	3	0	0	0	0	0	0
515	540	18	14	11	8	5	1	0	0	0	0	0
540	565	19	15	12	9	6	2	0	0	0	0	0
565	590	20	17	13	10	7	4	0	0	0	0	0
590	615	21	18	14	11	8	5	1	0	0	0	0
615	640	22	19	16	12	9	6	3	0	0	0	0
640	665	23	20	17	14	10	7	4	1	0	0	0
665	690	24	21	18	15	11	8	5	2	0	0	0
690	715	26	22	19	16	13	9	6	3	0	0	0
715	740	27	24	20	17	14	11	7	4	1	0	0
740	765	28	25	21	18	15	12	8	5	2	0	0
765	790	29	26	23	19	16	13	10	6	3	0	0
790	815	30	27	24	21	17	14	11	8	4	1	0
815	840	31	28	25	22	18	15	12	9	5	2	0
840	865	33	29	26	23	20	16	13	10	7	3	0
865	890	34	30	27	24	21	17	14	11	8	4	1
890	915	35	32	28	25	22	19	15	12	9	6	2
915	940	36	33	30	26	23	20	17	13	10	7	4
940	965	37	34	31	27	24	21	18	14	11	8	5
965	990	38	35	32	29	25	22	19	16	12	9	6
990	1015	40	36	33	30	27	23	20	17	14	10	7
1015	1040	41	37	34	31	28	24	21	18	15	11	8
1040	1065	42	39	35	32	29	26	22	19	16	13	9
1065	1090	43	40	36	33	30	27	23	20	17	14	10
1090	1115	44	41	38	34	31	28	25	21	18	15	12
1115	1140	45	42	39	36	32	29	26	23	19	16	13
1140	1165	46	43	40	37	33	30	27	24	20	17	14
1165	1190	48	44	41	38	35	31	28	25	22	18	15
1190	1215	49	46	42	39	36	33	29	26	23	20	16
1215	1240	50	47	43	40	37	34	30	27	24	21	17
1240	1265	51	48	45	41	38	35	32	28	25	22	19
1265	1290	52	49	46	42	39	36	33	29	26	23	20
1290	1315	53	50	47	44	40	37	34	31	27	24	21
1315	1340	55	51	48	45	42	38	35	32	29	25	22
1340	1365	56	52	49	46	43	39	36	33	30	26	23
1365	1390	57	54	50	47	44	41	37	34	31	28	24
1390	1415	58	55	52	48	45	42	39	35	32	29	26
1415	1440	59	56	53	49	46	43	40	36	33	30	27
1440	1465	60	57	54	51	47	44	41	38	34	31	28
1465	1490	62	58	55	52	49	45	42	39	36	32	29
1490	1515	63	59	56	53	50	46	43	40	37	33	30
1515	1540	64	61	57	54	51	48	44	41	38	35	31
1540	1565	65	62	58	55	52	49	45	42	39	36	32
1565	1590	66	63	60	56	53	50	47	43	40	37	34
1590	1615	67	64	61	58	54	51	48	45	41	38	35
		4.63 percent of the excess over \$1,615 plus										
1615 and over		68	65	61	58	55	52	48	45	42	39	35

Bi-Weekly Payroll Period—Single Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	190	4	0	0	0	0	0	0	0	0	0	0
190	240	6	0	0	0	0	0	0	0	0	0	0
240	290	9	2	0	0	0	0	0	0	0	0	0
290	340	11	4	0	0	0	0	0	0	0	0	0
340	390	13	7	0	0	0	0	0	0	0	0	0
390	440	16	9	3	0	0	0	0	0	0	0	0
440	490	18	11	5	0	0	0	0	0	0	0	0
490	540	20	14	7	1	0	0	0	0	0	0	0
540	590	23	16	10	3	0	0	0	0	0	0	0
590	640	25	18	12	5	0	0	0	0	0	0	0
640	690	27	21	14	8	1	0	0	0	0	0	0
690	740	29	23	16	10	3	0	0	0	0	0	0
740	790	32	25	19	12	6	0	0	0	0	0	0
790	840	34	28	21	15	8	2	0	0	0	0	0
840	890	36	30	23	17	10	4	0	0	0	0	0
890	940	39	32	26	19	13	6	0	0	0	0	0
940	990	41	35	28	22	15	9	2	0	0	0	0
990	1,040	43	37	30	24	17	11	4	0	0	0	0
1,040	1,090	46	39	33	26	20	13	7	0	0	0	0
1,090	1,140	48	41	35	28	22	15	9	2	0	0	0
1,140	1,190	50	44	37	31	24	18	11	5	0	0	0
1,190	1,240	53	46	40	33	27	20	14	7	1	0	0
1,240	1,290	55	48	42	35	29	22	16	9	3	0	0
1,290	1,340	57	51	44	38	31	25	18	12	5	0	0
1,340	1,390	60	53	47	40	34	27	21	14	8	1	0
1,390	1,440	62	55	49	42	36	29	23	16	10	3	0
1,440	1,490	64	58	51	45	38	32	25	19	12	6	0
1,490	1,540	66	60	53	47	40	34	27	21	14	8	1
1,540	1,590	69	62	56	49	43	36	30	23	17	10	4
1,590	1,640	71	65	58	52	45	39	32	26	19	13	6
1,640	1,690	73	67	60	54	47	41	34	28	21	15	8
1,690	1,740	76	69	63	56	50	43	37	30	24	17	11
1,740	1,790	78	72	65	59	52	46	39	33	26	20	13
1,790	1,840	80	74	67	61	54	48	41	35	28	22	15
1,840	1,890	83	76	70	63	57	50	44	37	31	24	18
1,890	1,940	85	79	72	66	59	53	46	40	33	27	20
1,940	1,990	87	81	74	68	61	55	48	42	35	29	22
1,990	2,040	90	83	77	70	64	57	51	44	38	31	25
2,040	2,090	92	85	79	72	66	59	53	46	40	33	27
2,090	2,140	94	88	81	75	68	62	55	49	42	36	29
2,140	2,190	97	90	84	77	71	64	58	51	45	38	32
2,190	2,240	99	92	86	79	73	66	60	53	47	40	34
2,240	2,290	101	95	88	82	75	69	62	56	49	43	36
2,290	2,340	104	97	91	84	78	71	65	58	52	45	39
2,340	2,390	106	99	93	86	80	73	67	60	54	47	41
2,390	2,440	108	102	95	89	82	76	69	63	56	50	43
2,440	2,490	110	104	97	91	84	78	71	65	58	52	45
2,490	2,540	113	106	100	93	87	80	74	67	61	54	48
2,540	2,590	115	109	102	96	89	83	76	70	63	57	50
2,590	2,640	117	111	104	98	91	85	78	72	65	59	52
2,640	2,690	120	113	107	100	94	87	81	74	68	61	55
2,690	2,740	122	116	109	103	96	90	83	77	70	64	57
2,740	2,790	124	118	111	105	98	92	85	79	72	66	59
2,790	2,840	127	120	114	107	101	94	88	81	75	68	62
2,840	2,890	129	122	116	109	103	96	90	84	77	71	64
2,890	2,940	131	125	118	112	105	99	92	86	79	73	66
2,940	2,990	134	127	121	114	108	101	95	88	82	75	69
2,990	3,040	136	129	123	116	110	103	97	90	84	77	71
		4.63 percent of the excess over \$3,040 plus										
3,040 and over		137	131	124	118	111	105	98	92	85	79	72

Bi-Weekly Payroll Period—Married Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280	330	0	0	0	0	0	0	0	0	0	0	0
330	380	3	0	0	0	0	0	0	0	0	0	0
380	430	5	0	0	0	0	0	0	0	0	0	0
430	480	7	1	0	0	0	0	0	0	0	0	0
480	530	10	3	0	0	0	0	0	0	0	0	0
530	580	12	5	0	0	0	0	0	0	0	0	0
580	630	14	8	1	0	0	0	0	0	0	0	0
630	680	17	10	4	0	0	0	0	0	0	0	0
680	730	19	12	6	0	0	0	0	0	0	0	0
730	780	21	15	8	2	0	0	0	0	0	0	0
780	830	23	17	10	4	0	0	0	0	0	0	0
830	880	26	19	13	6	0	0	0	0	0	0	0
880	930	28	22	15	9	2	0	0	0	0	0	0
930	980	30	24	17	11	4	0	0	0	0	0	0
980	1,030	33	26	20	13	7	0	0	0	0	0	0
1,030	1,080	35	29	22	16	9	3	0	0	0	0	0
1,080	1,130	37	31	24	18	11	5	0	0	0	0	0
1,130	1,180	40	33	27	20	14	7	1	0	0	0	0
1,180	1,230	42	35	29	22	16	9	3	0	0	0	0
1,230	1,280	44	38	31	25	18	12	5	0	0	0	0
1,280	1,330	47	40	34	27	21	14	8	1	0	0	0
1,330	1,380	49	42	36	29	23	16	10	3	0	0	0
1,380	1,430	51	45	38	32	25	19	12	6	0	0	0
1,430	1,480	54	47	41	34	28	21	15	8	2	0	0
1,480	1,530	56	49	43	36	30	23	17	10	4	0	0
1,530	1,580	58	52	45	39	32	26	19	13	6	0	0
1,580	1,630	60	54	47	41	34	28	21	15	8	2	0
1,630	1,680	63	56	50	43	37	30	24	17	11	4	0
1,680	1,730	65	59	52	46	39	33	26	20	13	7	0
1,730	1,780	67	61	54	48	41	35	28	22	15	9	2
1,780	1,830	70	63	57	50	44	37	31	24	18	11	5
1,830	1,880	72	66	59	53	46	40	33	27	20	14	7
1,880	1,930	74	68	61	55	48	42	35	29	22	16	9
1,930	1,980	77	70	64	57	51	44	38	31	25	18	12
1,980	2,030	79	73	66	60	53	47	40	34	27	21	14
2,030	2,080	81	75	68	62	55	49	42	36	29	23	16
2,080	2,130	84	77	71	64	58	51	45	38	32	25	19
2,130	2,180	86	79	73	66	60	53	47	40	34	27	21
2,180	2,230	88	82	75	69	62	56	49	43	36	30	23
2,230	2,280	91	84	78	71	65	58	52	45	39	32	26
2,280	2,330	93	86	80	73	67	60	54	47	41	34	28
2,330	2,380	95	89	82	76	69	63	56	50	43	37	30
2,380	2,430	98	91	85	78	72	65	59	52	46	39	33
2,430	2,480	100	93	87	80	74	67	61	54	48	41	35
2,480	2,530	102	96	89	83	76	70	63	57	50	44	37
2,530	2,580	104	98	91	85	78	72	65	59	52	46	39
2,580	2,630	107	100	94	87	81	74	68	61	55	48	42
2,630	2,680	109	103	96	90	83	77	70	64	57	51	44
2,680	2,730	111	105	98	92	85	79	72	66	59	53	46
2,730	2,780	114	107	101	94	88	81	75	68	62	55	49
2,780	2,830	116	110	103	97	90	84	77	71	64	58	51
2,830	2,880	118	112	105	99	92	86	79	73	66	60	53
2,880	2,930	121	114	108	101	95	88	82	75	69	62	56
2,930	2,980	123	116	110	103	97	90	84	77	71	64	58
2,980	3,030	125	119	112	106	99	93	86	80	73	67	60
3,030	3,080	128	121	115	108	102	95	89	82	76	69	63
3,080	3,130	130	123	117	110	104	97	91	84	78	71	65
3,130	3,180	132	126	119	113	106	100	93	87	80	74	67
		4.63 percent of the excess over \$3,180 plus										
3,180 and over		133	127	120	114	107	101	94	88	81	75	68

Semi-Monthly Payroll Period—Single Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	6	0	0	0	0	0	0	0	0	0	0
250	300	9	2	0	0	0	0	0	0	0	0	0
300	350	11	4	0	0	0	0	0	0	0	0	0
350	400	13	6	0	0	0	0	0	0	0	0	0
400	450	16	9	2	0	0	0	0	0	0	0	0
450	500	18	11	4	0	0	0	0	0	0	0	0
500	550	20	13	6	0	0	0	0	0	0	0	0
550	600	23	16	9	2	0	0	0	0	0	0	0
600	650	25	18	11	4	0	0	0	0	0	0	0
650	700	27	20	13	6	0	0	0	0	0	0	0
700	750	30	23	16	8	1	0	0	0	0	0	0
750	800	32	25	18	11	4	0	0	0	0	0	0
800	850	34	27	20	13	6	0	0	0	0	0	0
850	900	37	30	22	15	8	1	0	0	0	0	0
900	950	39	32	25	18	11	4	0	0	0	0	0
950	1,000	41	34	27	20	13	6	0	0	0	0	0
1,000	1,050	44	36	29	22	15	8	1	0	0	0	0
1,050	1,100	46	39	32	25	18	11	4	0	0	0	0
1,100	1,150	48	41	34	27	20	13	6	0	0	0	0
1,150	1,200	50	43	36	29	22	15	8	1	0	0	0
1,200	1,250	53	46	39	32	25	18	11	3	0	0	0
1,250	1,300	55	48	41	34	27	20	13	6	0	0	0
1,300	1,350	57	50	43	36	29	22	15	8	1	0	0
1,350	1,400	60	53	46	39	32	25	17	10	3	0	0
1,400	1,450	62	55	48	41	34	27	20	13	6	0	0
1,450	1,500	64	57	50	43	36	29	22	15	8	1	0
1,500	1,550	67	60	53	46	38	31	24	17	10	3	0
1,550	1,600	69	62	55	48	41	34	27	20	13	6	0
1,600	1,650	71	64	57	50	43	36	29	22	15	8	1
1,650	1,700	74	67	60	52	45	38	31	24	17	10	3
1,700	1,750	76	69	62	55	48	41	34	27	20	13	5
1,750	1,800	78	71	64	57	50	43	36	29	22	15	8
1,800	1,850	81	74	66	59	52	45	38	31	24	17	10
1,850	1,900	83	76	69	62	55	48	41	34	27	19	12
1,900	1,950	85	78	71	64	57	50	43	36	29	22	15
1,950	2,000	87	80	73	66	59	52	45	38	31	24	17
2,000	2,050	90	83	76	69	62	55	48	41	33	26	19
2,050	2,100	92	85	78	71	64	57	50	43	36	29	22
2,100	2,150	94	87	80	73	66	59	52	45	38	31	24
2,150	2,200	97	90	83	76	69	62	54	47	40	33	26
2,200	2,250	99	92	85	78	71	64	57	50	43	36	29
2,250	2,300	101	94	87	80	73	66	59	52	45	38	31
2,300	2,350	104	97	90	83	76	68	61	54	47	40	33
2,350	2,400	106	99	92	85	78	71	64	57	50	43	36
2,400	2,450	108	101	94	87	80	73	66	59	52	45	38
2,450	2,500	111	104	97	90	82	75	68	61	54	47	40
2,500	2,550	113	106	99	92	85	78	71	64	57	50	43
2,550	2,600	115	108	101	94	87	80	73	66	59	52	45
2,600	2,650	118	111	103	96	89	82	75	68	61	54	47
2,650	2,700	120	113	106	99	92	85	78	71	64	57	49
2,700	2,750	122	115	108	101	94	87	80	73	66	59	52
2,750	2,800	125	117	110	103	96	89	82	75	68	61	54
2,800	2,850	127	120	113	106	99	92	85	78	71	63	56
2,850	2,900	129	122	115	108	101	94	87	80	73	66	59
2,900	2,950	131	124	117	110	103	96	89	82	75	68	61
2,950	3,000	134	127	120	113	106	99	92	84	77	70	63
3,000	3,050	136	129	122	115	108	101	94	87	80	73	66
		4.63 percent of the excess over \$3,050 plus										
3,050 and over		137	130	123	116	109	102	95	88	81	74	67

Semi-Monthly Payroll Period—Married Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	350	0	0	0	0	0	0	0	0	0	0	0
350	400	2	0	0	0	0	0	0	0	0	0	0
400	450	5	0	0	0	0	0	0	0	0	0	0
450	500	7	0	0	0	0	0	0	0	0	0	0
500	550	9	2	0	0	0	0	0	0	0	0	0
550	600	12	5	0	0	0	0	0	0	0	0	0
600	650	14	7	0	0	0	0	0	0	0	0	0
650	700	16	9	2	0	0	0	0	0	0	0	0
700	750	19	12	5	0	0	0	0	0	0	0	0
750	800	21	14	7	0	0	0	0	0	0	0	0
800	850	23	16	9	2	0	0	0	0	0	0	0
850	900	26	19	11	4	0	0	0	0	0	0	0
900	950	28	21	14	7	0	0	0	0	0	0	0
950	1,000	30	23	16	9	2	0	0	0	0	0	0
1,000	1,050	33	25	18	11	4	0	0	0	0	0	0
1,050	1,100	35	28	21	14	7	0	0	0	0	0	0
1,100	1,150	37	30	23	16	9	2	0	0	0	0	0
1,150	1,200	39	32	25	18	11	4	0	0	0	0	0
1,200	1,250	42	35	28	21	14	7	0	0	0	0	0
1,250	1,300	44	37	30	23	16	9	2	0	0	0	0
1,300	1,350	46	39	32	25	18	11	4	0	0	0	0
1,350	1,400	49	42	35	28	21	14	6	0	0	0	0
1,400	1,450	51	44	37	30	23	16	9	2	0	0	0
1,450	1,500	53	46	39	32	25	18	11	4	0	0	0
1,500	1,550	56	49	42	35	27	20	13	6	0	0	0
1,550	1,600	58	51	44	37	30	23	16	9	2	0	0
1,600	1,650	60	53	46	39	32	25	18	11	4	0	0
1,650	1,700	63	56	49	41	34	27	20	13	6	0	0
1,700	1,750	65	58	51	44	37	30	23	16	9	2	0
1,750	1,800	67	60	53	46	39	32	25	18	11	4	0
1,800	1,850	70	63	55	48	41	34	27	20	13	6	0
1,850	1,900	72	65	58	51	44	37	30	23	16	8	1
1,900	1,950	74	67	60	53	46	39	32	25	18	11	4
1,950	2,000	76	69	62	55	48	41	34	27	20	13	6
2,000	2,050	79	72	65	58	51	44	37	30	22	15	8
2,050	2,100	81	74	67	60	53	46	39	32	25	18	11
2,100	2,150	83	76	69	62	55	48	41	34	27	20	13
2,150	2,200	86	79	72	65	58	51	44	36	29	22	15
2,200	2,250	88	81	74	67	60	53	46	39	32	25	18
2,250	2,300	90	83	76	69	62	55	48	41	34	27	20
2,300	2,350	93	86	79	72	65	57	50	43	36	29	22
2,350	2,400	95	88	81	74	67	60	53	46	39	32	25
2,400	2,450	97	90	83	76	69	62	55	48	41	34	27
2,450	2,500	100	93	86	79	71	64	57	50	43	36	29
2,500	2,550	102	95	88	81	74	67	60	53	46	39	32
2,550	2,600	104	97	90	83	76	69	62	55	48	41	34
2,600	2,650	107	100	93	85	78	71	64	57	50	43	36
2,650	2,700	109	102	95	88	81	74	67	60	53	46	38
2,700	2,750	111	104	97	90	83	76	69	62	55	48	41
2,750	2,800	114	106	99	92	85	78	71	64	57	50	43
2,800	2,850	116	109	102	95	88	81	74	67	60	52	45
2,850	2,900	118	111	104	97	90	83	76	69	62	55	48
2,900	2,950	120	113	106	99	92	85	78	71	64	57	50
2,950	3,000	123	116	109	102	95	88	81	74	66	59	52
3,000	3,050	125	118	111	104	97	90	83	76	69	62	55
3,050	3,100	127	120	113	106	99	92	85	78	71	64	57
3,100	3,150	130	123	116	109	102	95	87	80	73	66	59
3,150	3,200	132	125	118	111	104	97	90	83	76	69	62
		4.63 percent of the excess over \$3,200 plus										
3,200 and over		133	126	119	112	105	98	91	84	77	70	63

Monthly Payroll Period—Single Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	400	8	0	0	0	0	0	0	0	0	0	0
400	500	13	0	0	0	0	0	0	0	0	0	0
500	600	18	3	0	0	0	0	0	0	0	0	0
600	700	22	8	0	0	0	0	0	0	0	0	0
700	800	27	13	0	0	0	0	0	0	0	0	0
800	900	31	17	3	0	0	0	0	0	0	0	0
900	1,000	36	22	8	0	0	0	0	0	0	0	0
1,000	1,100	41	27	13	0	0	0	0	0	0	0	0
1,100	1,200	45	31	17	3	0	0	0	0	0	0	0
1,200	1,300	50	36	22	8	0	0	0	0	0	0	0
1,300	1,400	55	41	26	12	0	0	0	0	0	0	0
1,400	1,500	59	45	31	17	3	0	0	0	0	0	0
1,500	1,600	64	50	36	22	8	0	0	0	0	0	0
1,600	1,700	68	54	40	26	12	0	0	0	0	0	0
1,700	1,800	73	59	45	31	17	3	0	0	0	0	0
1,800	1,900	78	64	50	35	21	7	0	0	0	0	0
1,900	2,000	82	68	54	40	26	12	0	0	0	0	0
2,000	2,100	87	73	59	45	31	17	3	0	0	0	0
2,100	2,200	92	78	63	49	35	21	7	0	0	0	0
2,200	2,300	96	82	68	54	40	26	12	0	0	0	0
2,300	2,400	101	87	73	59	45	30	16	2	0	0	0
2,400	2,500	106	91	77	63	49	35	21	7	0	0	0
2,500	2,600	110	96	82	68	54	40	26	12	0	0	0
2,600	2,700	115	101	87	73	58	44	30	16	2	0	0
2,700	2,800	119	105	91	77	63	49	35	21	7	0	0
2,800	2,900	124	110	96	82	68	54	40	25	11	0	0
2,900	3,000	129	115	101	86	72	58	44	30	16	2	0
3,000	3,100	133	119	105	91	77	63	49	35	21	7	0
3,100	3,200	138	124	110	96	82	68	53	39	25	11	0
3,200	3,300	143	128	114	100	86	72	58	44	30	16	2
3,300	3,400	147	133	119	105	91	77	63	49	35	20	6
3,400	3,500	152	138	124	110	95	81	67	53	39	25	11
3,500	3,600	156	142	128	114	100	86	72	58	44	30	16
3,600	3,700	161	147	133	119	105	91	77	63	48	34	20
3,700	3,800	166	152	138	123	109	95	81	67	53	39	25
3,800	3,900	170	156	142	128	114	100	86	72	58	44	30
3,900	4,000	175	161	147	133	119	105	90	76	62	48	34
4,000	4,100	180	166	151	137	123	109	95	81	67	53	39
4,100	4,200	184	170	156	142	128	114	100	86	72	57	43
4,200	4,300	189	175	161	147	133	118	104	90	76	62	48
4,300	4,400	193	179	165	151	137	123	109	95	81	67	53
4,400	4,500	198	184	170	156	142	128	114	100	85	71	57
4,500	4,600	203	189	175	161	146	132	118	104	90	76	62
4,600	4,700	207	193	179	165	151	137	123	109	95	81	67
4,700	4,800	212	198	184	170	156	142	128	113	99	85	71
4,800	4,900	217	203	188	174	160	146	132	118	104	90	76
4,900	5,000	221	207	193	179	165	151	137	123	109	95	80
5,000	5,100	226	212	198	184	170	155	141	127	113	99	85
5,100	5,200	231	216	202	188	174	160	146	132	118	104	90
5,200	5,300	235	221	207	193	179	165	151	137	123	108	94
5,300	5,400	240	226	212	198	183	169	155	141	127	113	99
5,400	5,500	244	230	216	202	188	174	160	146	132	118	104
5,500	5,600	249	235	221	207	193	179	165	150	136	122	108
5,600	5,700	254	240	226	211	197	183	169	155	141	127	113
5,700	5,800	258	244	230	216	202	188	174	160	146	132	117
5,800	5,900	263	249	235	221	207	193	178	164	150	136	122
5,900	6,000	268	253	239	225	211	197	183	169	155	141	127
6,000	6,100	272	258	244	230	216	202	188	174	160	145	131
		4.63 percent of the excess over \$6,100 plus										
6,100	and over	275	260	246	232	218	204	190	176	162	148	134

Monthly Payroll Period—Married Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	700	0	0	0	0	0	0	0	0	0	0	0
700	800	5	0	0	0	0	0	0	0	0	0	0
800	900	9	0	0	0	0	0	0	0	0	0	0
900	1,000	14	0	0	0	0	0	0	0	0	0	0
1,000	1,100	19	5	0	0	0	0	0	0	0	0	0
1,100	1,200	23	9	0	0	0	0	0	0	0	0	0
1,200	1,300	28	14	0	0	0	0	0	0	0	0	0
1,300	1,400	33	19	4	0	0	0	0	0	0	0	0
1,400	1,500	37	23	9	0	0	0	0	0	0	0	0
1,500	1,600	42	28	14	0	0	0	0	0	0	0	0
1,600	1,700	46	32	18	4	0	0	0	0	0	0	0
1,700	1,800	51	37	23	9	0	0	0	0	0	0	0
1,800	1,900	56	42	28	14	0	0	0	0	0	0	0
1,900	2,000	60	46	32	18	4	0	0	0	0	0	0
2,000	2,100	65	51	37	23	9	0	0	0	0	0	0
2,100	2,200	70	56	41	27	13	0	0	0	0	0	0
2,200	2,300	74	60	46	32	18	4	0	0	0	0	0
2,300	2,400	79	65	51	37	23	8	0	0	0	0	0
2,400	2,500	84	69	55	41	27	13	0	0	0	0	0
2,500	2,600	88	74	60	46	32	18	4	0	0	0	0
2,600	2,700	93	79	65	51	36	22	8	0	0	0	0
2,700	2,800	97	83	69	55	41	27	13	0	0	0	0
2,800	2,900	102	88	74	60	46	32	18	3	0	0	0
2,900	3,000	107	93	79	64	50	36	22	8	0	0	0
3,000	3,100	111	97	83	69	55	41	27	13	0	0	0
3,100	3,200	116	102	88	74	60	46	31	17	3	0	0
3,200	3,300	121	106	92	78	64	50	36	22	8	0	0
3,300	3,400	125	111	97	83	69	55	41	27	13	0	0
3,400	3,500	130	116	102	88	74	59	45	31	17	3	0
3,500	3,600	134	120	106	92	78	64	50	36	22	8	0
3,600	3,700	139	125	111	97	83	69	55	41	26	12	0
3,700	3,800	144	130	116	101	87	73	59	45	31	17	3
3,800	3,900	148	134	120	106	92	78	64	50	36	22	8
3,900	4,000	153	139	125	111	97	83	68	54	40	26	12
4,000	4,100	158	144	129	115	101	87	73	59	45	31	17
4,100	4,200	162	148	134	120	106	92	78	64	50	35	21
4,200	4,300	167	153	139	125	111	96	82	68	54	40	26
4,300	4,400	172	157	143	129	115	101	87	73	59	45	31
4,400	4,500	176	162	148	134	120	106	92	78	63	49	35
4,500	4,600	181	167	153	139	124	110	96	82	68	54	40
4,600	4,700	185	171	157	143	129	115	101	87	73	59	45
4,700	4,800	190	176	162	148	134	120	106	91	77	63	49
4,800	4,900	195	181	166	152	138	124	110	96	82	68	54
4,900	5,000	199	185	171	157	143	129	115	101	87	73	58
5,000	5,100	204	190	176	162	148	133	119	105	91	77	63
5,100	5,200	209	194	180	166	152	138	124	110	96	82	68
5,200	5,300	213	199	185	171	157	143	129	115	101	86	72
5,300	5,400	218	204	190	176	161	147	133	119	105	91	77
5,400	5,500	222	208	194	180	166	152	138	124	110	96	82
5,500	5,600	227	213	199	185	171	157	143	128	114	100	86
5,600	5,700	232	218	204	189	175	161	147	133	119	105	91
5,700	5,800	236	222	208	194	180	166	152	138	124	110	95
5,800	5,900	241	227	213	199	185	171	156	142	128	114	100
5,900	6,000	246	232	217	203	189	175	161	147	133	119	105
6,000	6,100	250	236	222	208	194	180	166	152	138	123	109
6,100	6,200	255	241	227	213	199	184	170	156	142	128	114
6,200	6,300	259	245	231	217	203	189	175	161	147	133	119
6,300	6,400	264	250	236	222	208	194	180	166	151	137	123
		4.63 percent of the excess over \$6,400 plus										
6,400 and over		266	252	238	224	210	196	182	168	154	140	126

Daily Payroll Period—Single Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	24	1	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	1	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	2	2	1	1	0	0	0	0	0	0	0
56	60	2	2	1	1	1	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	2	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0
72	76	3	3	2	2	1	1	0	0	0	0	0
76	80	3	3	2	2	1	1	1	0	0	0	0
80	84	4	3	3	2	2	1	1	0	0	0	0
84	88	4	3	3	2	2	1	1	0	0	0	0
88	92	4	3	3	3	2	2	1	1	0	0	0
92	96	4	4	3	3	2	2	1	1	0	0	0
96	100	4	4	3	3	2	2	1	1	1	0	0
100	104	4	4	4	3	3	2	2	1	1	0	0
104	108	5	4	4	3	3	2	2	1	1	0	0
108	112	5	4	4	3	3	3	2	2	1	1	0
112	116	5	5	4	4	3	3	2	2	1	1	0
116	124	5	5	4	4	3	3	3	2	2	1	1
124	132	6	5	5	4	4	3	3	2	2	1	1
132	140	6	6	5	5	4	4	3	3	2	2	1
140	148	6	6	5	5	5	4	4	3	3	2	2
148	156	7	6	6	5	5	4	4	4	3	3	2
156	164	7	7	6	6	5	5	4	4	3	3	3
164	172	8	7	7	6	6	5	5	4	4	3	3
172	180	8	7	7	6	6	6	5	5	4	4	3
180	188	8	8	7	7	6	6	5	5	5	4	4
188	196	9	8	8	7	7	6	6	5	5	4	4
196	204	9	9	8	8	7	7	6	6	5	5	4
204	212	9	9	8	8	8	7	7	6	6	5	5
212	220	10	9	9	8	8	7	7	6	6	6	5
220	228	10	10	9	9	8	8	7	7	6	6	5
228	236	10	10	10	9	9	8	8	7	7	6	6
236	244	11	10	10	9	9	9	8	8	7	7	6
244	252	11	11	10	10	9	9	8	8	8	7	7
252	260	12	11	11	10	10	9	9	8	8	7	7
260	268	12	12	11	11	10	10	9	9	8	8	7
268	276	12	12	11	11	10	10	10	9	9	8	8
276	284	13	12	12	11	11	10	10	9	9	9	8
284	292	13	13	12	12	11	11	10	10	9	9	8
292	300	13	13	13	12	12	11	11	10	10	9	9
300	308	14	13	13	12	12	12	11	11	10	10	9
308	316	14	14	13	13	12	12	11	11	10	10	10
316	324	15	14	14	13	13	12	12	11	11	10	10
324	332	15	14	14	14	13	13	12	12	11	11	10
332	340	15	15	14	14	13	13	13	12	12	11	11
340	348	16	15	15	14	14	13	13	12	12	12	11
348	356	16	16	15	15	14	14	13	13	12	12	11
356	364	16	16	15	15	15	14	14	13	13	12	12
364	372	17	16	16	15	15	14	14	14	13	13	12
372	380	17	17	16	16	15	15	14	14	13	13	13
380	388	18	17	17	16	16	15	15	14	14	13	13
		4.63 percent of the excess over \$388 plus										
388	and over	18	17	17	16	16	15	15	14	14	14	13

Daily Payroll Period—Married Persons (for wages paid on or after January 1, 2009)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	34	0	0	0	0	0	0	0	0	0	0	0
34	38	1	0	0	0	0	0	0	0	0	0	0
38	42	1	0	0	0	0	0	0	0	0	0	0
42	46	1	1	0	0	0	0	0	0	0	0	0
46	50	1	1	0	0	0	0	0	0	0	0	0
50	54	1	1	0	0	0	0	0	0	0	0	0
54	58	2	1	1	0	0	0	0	0	0	0	0
58	62	2	1	1	0	0	0	0	0	0	0	0
62	66	2	2	1	1	0	0	0	0	0	0	0
66	70	2	2	1	1	0	0	0	0	0	0	0
70	74	2	2	1	1	0	0	0	0	0	0	0
74	78	3	2	2	1	1	0	0	0	0	0	0
78	82	3	2	2	1	1	0	0	0	0	0	0
82	86	3	2	2	2	1	1	0	0	0	0	0
86	90	3	3	2	2	1	1	0	0	0	0	0
90	94	3	3	2	2	1	1	0	0	0	0	0
94	98	3	3	3	2	2	1	1	0	0	0	0
98	102	4	3	3	2	2	1	1	0	0	0	0
102	106	4	3	3	2	2	2	1	1	0	0	0
106	110	4	4	3	3	2	2	1	1	0	0	0
110	114	4	4	3	3	2	2	1	1	0	0	0
114	118	4	4	3	3	3	2	2	1	1	0	0
118	122	5	4	4	3	3	2	2	1	1	0	0
122	126	5	4	4	3	3	2	2	2	1	1	0
126	134	5	5	4	4	3	3	2	2	1	1	0
134	142	5	5	4	4	4	3	3	2	2	1	1
142	150	6	5	5	4	4	3	3	3	2	2	1
150	158	6	6	5	5	4	4	3	3	2	2	2
158	166	7	6	6	5	5	4	4	3	3	2	2
166	174	7	6	6	5	5	5	4	4	3	3	2
174	182	7	7	6	6	5	5	4	4	4	3	3
182	190	8	7	7	6	6	5	5	4	4	3	3
190	198	8	8	7	7	6	6	5	5	4	4	3
198	206	8	8	7	7	7	6	6	5	5	4	4
206	214	9	8	8	7	7	6	6	5	5	5	4
214	222	9	9	8	8	7	7	6	6	5	5	4
222	230	9	9	9	8	8	7	7	6	6	5	5
230	238	10	9	9	8	8	8	7	7	6	6	5
238	246	10	10	9	9	8	8	7	7	7	6	6
246	254	11	10	10	9	9	8	8	7	7	6	6
254	262	11	10	10	10	9	9	8	8	7	7	6
262	270	11	11	10	10	9	9	8	8	8	7	7
270	278	12	11	11	10	10	9	9	8	8	8	7
278	286	12	12	11	11	10	10	9	9	8	8	7
286	294	12	12	12	11	11	10	10	9	9	8	8
294	302	13	12	12	11	11	10	10	10	9	9	8
302	310	13	13	12	12	11	11	10	10	9	9	9
310	318	14	13	13	12	12	11	11	10	10	9	9
318	326	14	13	13	13	12	12	11	11	10	10	9
326	334	14	14	13	13	12	12	12	11	11	10	10
334	342	15	14	14	13	13	12	12	11	11	10	10
342	350	15	15	14	14	13	13	12	12	11	11	10
350	358	15	15	14	14	14	13	13	12	12	11	11
358	366	16	15	15	14	14	13	13	13	12	12	11
366	374	16	16	15	15	14	14	13	13	12	12	12
374	382	17	16	16	15	15	14	14	13	13	12	12
382	390	17	16	16	15	15	15	14	14	13	13	12
390	398	17	17	16	16	15	15	14	14	14	13	13
		4.63 percent of the excess over \$398 plus										
398	and over	17	17	17	16	16	15	15	14	14	13	13

Percentage Method of Withholding

The following tables are provided for employers who choose to use the percentage method of determining the amount of Colorado income tax to be withheld:

To find the tax:

1. Use the employee's gross pay for the payroll period.
2. Using the **Allowance Table on page 23**, subtract the withholding allowance shown for the number of allowances claimed from the employee's gross pay to derive **adjusted wages**.

3. Determine the withholding tax on the **adjusted wages** by referring to the appropriate **Percentage Withholding Table on page 23**.

You may determine the tax to be withheld on the basis of annualized wages (using the Percentage-Method formulas for annual payroll periods) and then prorate the tax on the basis of the payroll period actually used.

Example

The withholding for a married employee who claims three allowances and is paid \$4,255 monthly would be calculated as follows using the Percentage Method:

Gross pay.....	\$4,255
Subtract value of 3 allowances	<u>– 849</u>
Adjusted wage.....	3,406
From Percentage Withholding Table	<u>– 600</u>
.....	2,806
Multiply by 4.63%	<u>x.0463</u>
Proper Amount of Withholding.....	\$ 130

Allowance Table

If the number of withholding allowances is:	And Wages are Paid					
	Weekly	Biweekly	Semimonthly	Monthly	Annually	Daily
	The total amount of withholding allowances for that payroll period is:					
0	\$0	\$0	\$0	\$0	\$0	\$0
1	70	140	152	304	3,650	10
2	140	281	304	608	7,300	20
3	211	421	456	913	10,950	30
4	281	562	608	1,217	14,600	40
5	351	702	760	1,521	18,250	50
6	421	842	913	1,825	21,900	60
7	491	983	1,065	2,129	25,550	70
8	562	1123	1,217	2,433	29,200	80
9	632	1263	1,369	2,738	32,850	90
10	702	1404	1,521	3,042	36,500	100
Over 10	Multiply the number of allowances claimed by the amount for one withholding allowance in the appropriate payroll period.					

Percentage Withholding Tables

Single Person If the amount of adjusted wages is:	The amount of income tax to be withheld is:	Married Person If the amount of adjusted wages is:	The amount of income tax to be withheld is:
Weekly Payroll Period: \$39 or less More than \$39	\$0 4.63% of the excess over \$39	Weekly Payroll Period: \$149 or less More than \$149	\$0 4.63% of the excess over \$149
Biweekly Payroll Period: \$79 or less More than \$79	\$0 4.63% of the excess over \$79	Biweekly Payroll Period: \$298 or less More than \$298	\$0 4.63% of the excess over \$298
Semimonthly Payroll Period: \$85 or less More than \$85	\$0 4.63% of the excess over \$85	Semimonthly Payroll Period: \$323 or less More than \$323	\$0 4.63% of the excess over \$323
Monthly Payroll Period: \$171 or less More than \$171	\$0 4.63% of the excess over \$171	Monthly Payroll Period: \$646 or less More than \$646	\$0 4.63% of the excess over \$646
Annual Payroll Period: \$2,050 or less More than \$2,050	\$0 4.63% of the excess over \$2,050	Annual Payroll Period: \$7,750 or less More than \$7,750	\$0 4.63% of the excess over \$7,750
Daily Payroll Period: \$6 or less More than \$6	\$0 4.63% of the excess over \$6	Daily Payroll Period: \$21 or less More than \$21	\$0 4.63% of the excess over \$21

Colorado Department of Revenue Taxpayer Service Centers

Colorado Springs Regional Service Center

Market Center Shopping Center
4420 Austin Bluffs Pkwy

Grand Junction Service Center

222 S. 6th Street, Room 208

Denver Service Center

1375 Sherman Street, Room 112

Pueblo Service Center

310 E. Abriendo Ave., Suite A4

Fort Collins Regional Service Center

1121 W. Prospect Rd., Building D

MAIL TO: Department of Revenue

1375 Sherman Street
Denver, CO 80261-0009

These centers are open for walk-in assistance 8 a.m. to 4:30 p.m., Monday through Friday.



**Colorado Department of Revenue
Tax Forms, Information and E-Services**